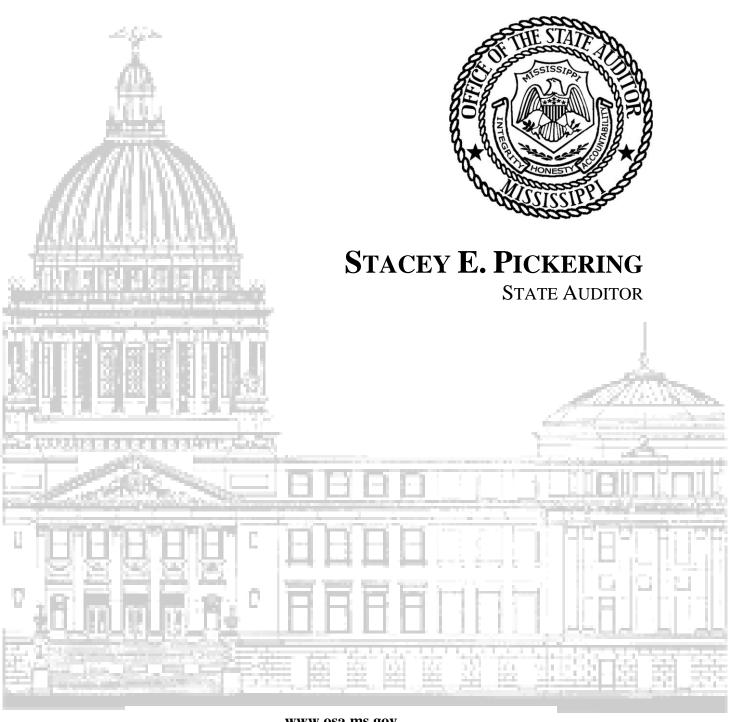
2012 ANNUAL REPORT

FISCAL YEAR JULY 1, 2011 THROUGH JUNE 30, 2012



www.osa.ms.gov



2012 ANNUAL REPORT FISCAL YEAR JULY 1, 2011 THROUGH JUNE 30, 2012 STACEY E. PICKERING STATE AUDITOR



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TABLE OF CONTENTS

Primary Statutory Responsibilities	7
OFFICE OF THE STATE AUDITOR'S MISSION	8
AUDIT RESPONSIBILITY	9
OFFICE CUSTOMERS	10
DIVISIONS	11
OFFICE GOALS	12
ADMINISTRATIVE SERVICES DIVISION	14
FINANCIAL AND COMPLIANCE AUDIT DIVISION	15
State Agency Audit Section	17
EDP Audit Section	
Report Processing Section	17
GOALS AND OBJECTIVES	
ACCOMPLISHMENTS FOR 2012	17
INVESTIGATIVE DIVISION	19
PERFORMANCE AUDIT DIVISION	21
PROPERTY AUDIT DIVISION	24
TECHNICAL ASSISTANCE DIVISION	25
AUDIT REPORTS RELEASED	28



PRIMARY STATUTORY RESPONSIBILITIES

Section 134 of the Mississippi Constitution, adopted November 1, 1890, created the Office of the Auditor of Public Accounts, now the Office of the State Auditor. The Mississippi Code of 1972 (Annotated) grants the Office important responsibilities. Section 7-7-211 is the most comprehensive, charging the Office with the following responsibilities and authority:

- ➤ Identify and define generally accepted accounting principles for all public offices of the state and its subdivisions;
- > To provide best practices, systems of accounting, budgeting and financial reporting for all public offices of regional and local subdivisions of the state and assist in the installation of these systems;
- ➤ Study and analyze existing managerial policies, methods, procedures, duties and services of state agencies and institutions upon written request of the Governor or the Legislature or its designee, and determine if operations can be eliminated, combined, simplified or improved;
- ➤ Relative to the comprehensive annual financial report of the state, post-audit and, when necessary, pre-audit and investigate financial matters of departments, institutions, boards, commissions and other agencies of state government;
- Post-audit and, when necessary, pre-audit and investigate financial matters of county governments, public school districts, community college districts, levee boards, agencies created by the Legislature or by executive order, profit or nonprofit business entities administering programs financed by funds flowing through the state treasury or receiving grants from revenues collected by state governmental divisions and all other public bodies supported by funds derived in part or wholly from public funds, except municipalities;
- ➤ Demand payment from public officers, employees, administrative bodies, individuals, partnerships, corporations or associations for amounts representing recovery of public funds improperly withheld, misappropriated or otherwise illegally expended and the value of public property disposed of in an unlawful manner, institute suit in any state court for demands not paid;
- ➤ Investigate suspected violations of state laws by officers or employees of the state, counties or other public offices;
- ➤ With approval of a chancery or circuit court, issue subpoenas to examine records, etc. regarding persons, firms or other entities related to dealings with any state, county or other public entity;

- ➤ In lieu of conducting audits, examine audits of public hospitals or public school districts produced by certified public accountants. Provide audit programs and report formats to accountants conducting audits of public hospitals and public school districts;
- ➤ If funds are made available by the Legislature, contract for preparation of selected audits of departments, institutions, boards, commissions or other agencies of state government, county governments, public school districts, community college districts and any other public bodies supported by public funds, except municipalities, provide audit programs and report formats to accountants conducting contract audits;
- Establish training courses and programs for state and local government personnel under jurisdiction of the Office; and
- ➤ Upon written request of the Governor or member of the Legislature, audit any state or federal funds received by any nonprofit corporation.

Other responsibilities are given to the Office throughout sections of the Mississippi Code. However, most of these are addressed within the responsibilities mentioned above. When new programs are created or funded by the Legislature, the Office is often given audit or best practice responsibility.

OFFICE OF THE STATE AUDITOR'S MISSION

Based on the purpose intended for the Office and the services the Office provides, the following mission statement was developed and published in fiscal year 1997:

The mission of the Office of the State Auditor is to serve its customers and protect the public's trust by independently assessing state and local governmental and other entities to ensure that public funds are properly received, are legally, effectively, and efficiently spent and are accounted for and reported accurately.



AUDIT RESPONSIBILITY

The above statutory responsibilities make the Office responsible for financial reporting of most public entities within the state. This entails audit, review, recording, receipt or investigative responsibility for over 1,000 entities in the following categories:

General State and Local Governments

General governments provide a wide range of services to their citizens and number the following:

State Agencies	120
Cities	297
Counties	82

Special-Purpose Governmental Entities

Most special-purpose governments provide a single, special service. Created by counties, municipalities or a combination of both, or by special legislation passed by the Legislature, all were designed to provide services not offered by individual general governments. In most cases, special-purpose governments are designed as authorities, agencies, boards or districts.

The Office maintains some oversight responsibility for special-purpose governments. In addition, other public and private entities fall within the Office's oversight when created or financially supported by Legislative appropriations.



OFFICE CUSTOMERS

Based on analysis of Mississippi statutes, the Office has identified and prioritized its customers to provide the above services in a manner to protect the public's interest. These include:

- 1) Citizens and taxpayers of the State of Mississippi
- 2) Legislative, Executive and Judicial Branches of State government
- 3) State and local governmental entities
- 4) Federal government
- 5) Other states

Citizens are prioritized as the most important Office customer, since providing services for and on their behalf is the reason government exists. The Office has primary responsibility for oversight of the taxpayers' state and often local government supporting funds.

Therefore, the primary purpose of the Office is protection of the interests of its most important customer, the taxpayers.

The legislative, executive and judicial branches of state government, along with the Office, exist to serve citizens and taxpayers. Therefore, the Office provides valuable services to these branches in performing their services to the citizens of the State.

State and local governmental entities are the primary recipients of Office services with customers receiving benefits from the services provided by this Office. Although state agencies are a part of the executive, legislative and judicial branches, state agencies are also considered separate Office customers since they are the subject of audits and are not always directly accountable to citizens and taxpayers. Although the focus of day-to-day Office work relates to state and local governmental entities, benefits accrue to higher prioritized customers: taxpayers, and legislative, executive, and judicial branches.

Because the federal government provides certain funds to the State, the State has reporting responsibilities to the federal government. Additionally, the Office's audit field work and reporting standards are controlled in part by the federal government. Since other states occasionally use our reports in their work, they are also considered valued Office customers.



DIVISIONS

 ${f T}$ he Office of the State Auditor is composed of seven divisions. These include:

Administrative Services Division (page 14) Bill Pope, Chief of Staff

Financial & Compliance Audit Division (page 15)

Bill Doss, CPA, Director

Investigative Division (page 19)

David Huggins, Director

Performance Audit Division (page 21)

Sam Atkinson, Director

Property Audit Division (page 24)

Scott Rhodes, Director

Technical Assistance Division (page 25) W. Edward Smith, CPA, Director



OFFICE GOALS

In accomplishing its mission, the Office of the State Auditor has established the following goals:

- ➤ Establish accounting and financial reporting systems for all regional and local governmental entities. Consult with State Fiscal Officer in the establishment of accounting and financial reporting systems for the State;
- ➤ Perform or contract the necessary financial, compliance, performance and investigative audits in accordance with professional standards;
- Train public officials in methods of conducting their duties in compliance with state law;
- ➤ Comply with constitutional and statutory provisions; and
- ➤ Make government more accessible to the taxpayers.

The Office will accomplish these goals by:

- Providing timely financial and legal compliance audits of state agencies, counties, school districts and state supported colleges and universities;
- Providing timely technical assistance to representatives of state and local governments and the general public;
- Investigating state and local governments and government representatives and employees concerning legal compliance violations and accountability issues;
- Performing performance audits for state and local governments to improve accountability, economy and efficiency of government operations;
- Conducting state-wide property audits and verifying the validity and accuracy of the process and the internal controls schools use to produce adequate information regarding student transactions;
- Providing the Office and state and local governments assistance with their information management needs; and
- Working with local governments to secure E-Government services for the taxpayers it serves.

Professional Audit Standards

The Office is comprised of professional staff to perform a necessary function to protect the welfare and ensure the public trust. Because taxes are an involuntary requirement for the citizens of this great state, financial accountability and responsibility for an effective and efficient government are the responsibility of every public servant, including those elected, appointed and employed. This public trust requires a diligent review and accounting for the financial reporting and performance of all entities entrusted with public funds. To perform this service, the Office complies with generally accepted government auditing standards (GAGAS) issued by the United States Government Accountability Office and documented as Government Auditing Standards and Generally Accepted Auditing Standards (GAAS) published by the American Institute of Certified Public Accountants. The Office also abides by pronouncements of the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB) where applicable. Additionally, the Office participates in a quality control review process whereby Office audits are periodically reviewed by other states' audit office personnel for compliance with the above standards. Also the Office's finances are reviewed by the Legislative PEER Committee to ensure all financial matters are in order.

What does all this mean? The Office sets high standards of performance for the auditors it hires and the work they perform. The trust placed with the Office by the public is not taken lightly, nor the responsibility ignored. These standards and the reviews the Office undergo help ensure the quality of the work prepared and presented to the public administrators of the public funds and resources on behalf of the citizens of the state, who are our primary customers and to whom we acknowledge a great responsibility.



ADMINISTRATIVE SERVICES DIVISION

The Administrative Services Division provides support services to the agency in the areas of payroll, human resources, employee benefits, contract management, travel, purchasing, fleet management, property management, accounts payable, telephone services and invoice processing. The Division is also responsible for all accounting functions, including preparing the agency's budget and GAAP packet, as well as providing information technology and services to all employees of the office and other governmental entities that must comply with Office-issued requirements.

The Administrative Services Division assists the Performance Audit Division with its bond monitoring program. The Division continues to coordinate the administrative and financial responsibilities associated with the Disaster Fraud Prevention and Detection Unit, and with the American Recovery and Reinvestment Act of 2009. Additionally, computer training, maintenance of the local area network, web server and email system for the agency, and assistance with Electronic Data Processing (EDP) audit reviews is provided by the Division.

ACCOMPLISHMENTS FOR 2012

- Replaced all network server hardware;
- Installed Polycom video conference solutions in Jackson, Hattiesburg and Laurel offices;
- Replaced all desktop and laptop computers;
- Implemented PfxEngagement Electronic Workpaper software; and
- Creation of twenty (20) new job classifications for agency, including a career track specific for Certified Public Accountants as well as accountants with law enforcement certification.

FUTURE PLANS

The Division plans to continue the long-range purchasing by replacing any computer related equipment that is not under manufacturer's warranty. The Division continues to pursue a wide area network for audit reports and investigative files from around the state to be downloaded directly to the main Office computers, which will expedite the audit report and investigative process while cutting travel costs and enabling more effective use of office personnel.



FINANCIAL AND COMPLIANCE AUDIT DIVISION

William R. Doss, CPA, Director

The Financial and Compliance Audit Division employs a majority of the employees of the Office and produces most of its published work. The Division is responsible for audits on 82 counties, 15 colleges, the university system, 150 local school districts and the State of Mississippi, which includes 120 state agencies. The Division is organized into five sections:

County Audit Section Scott Speights, CPA, CIA, CGAP, MBA, Director

Contract Audit Review Section Tommy Vickers, CPA, Director

State Agency Audit Section Rob Robertson, Director

EDP Audit Section *Mike Ferguson, CISA, Manager*

Report Processing Section *Jackie Thomas, Report Processor*

Through this division, the Office accomplishes its primary statutory duties of:

- Examining the financial records and statements of counties, school districts, colleges, the university system and the State of Mississippi to determine accuracy and reliability;
- Reviewing, testing and evaluating state and local government control systems to ensure
 - The safeguarding of assets,
 - The legality, accuracy and reliability of financial transactions, records and statements, and
 - Adherence to prescribed management control policies;
- Auditing and issuing opinions on or reviewing and releasing reports on the financial statements of counties, school districts, colleges, the university system and the State of Mississippi;
- Issuing the State's <u>Single Audit Report</u> and single audit reports of counties, school districts, colleges and the university system;

- Examining and testing transactions and operational processes of auditees to determine compliance with laws and regulations; and
- Reviewing audits of college, county, school district and state agency financial statements performed by CPA firms.

To reduce travel time and expenses, the Division maintains staff in Jackson, with branch offices in Laurel, Greenville, and Perkinston.

AUDIT SECTIONS

A brief description of each of the audit sections is given below.

County Audit Section

The County Audit Section audits the annual financial reports for the 82 Mississippi counties. During fiscal year 2012, the County Audit Section audited and released reports on 21 counties. Also during this period, the County Audit Section released reports on 50 counties audited by CPA firms. These reports were reviewed by the Contract Audit Review Section.

Contract Audit Review Section

The Contract Audit Review Section (formerly known as the Education Audit Section) is responsible for college and university audits and for local school district audits. Contract Audit Review Section personnel are responsible for 15 public colleges and the Board of Trustees of the Institutions of Higher Learning (IHL), including eight public universities and their divisions. Since the fiscal year ended June 30, 1998, universities under the governance of the Board of Trustees of the IHL are audited as a system. During the year, the Contract Audit Review Section completed a review of the University System's annual financial report for the year ended June 30, 2011, which was audited by a CPA firm. Colleges were audited by CPA firms under contracts supervised by the Contract Audit Review Section. Seventeen annual financial reports audited by CPA firms for colleges were reviewed and released by the Contract Audit Review Section during fiscal year 2012.

The Contract Audit Review Section is also responsible for reviewing the annual audited financial reports of the 150 public school districts in the state and the counties not audited by the County Audit Section. The annual financial reports of public school districts are audited by CPA firms under contracts supervised by the County Audit Section are audited by CPA firms under contracts supervised by the County Audit Section. During fiscal year 2012, one hundred fifty-seven financial reports of public school districts audited by CPA firms were reviewed and released by the Contract Audit Review Section. In addition, the Contract Audit Review Section reviewed the annual financial reports of 50 counties audited by CPA firms. These reports were released by the County Audit Section.

State Agency Audit Section

The State Agency Audit Section is responsible for the annual audit of the State of Mississippi, including the State's <u>Comprehensive Annual Financial Report</u> (CAFR) and its <u>Single Audit Report</u>.

EDP Audit Section

The EDP Audit Section works with the other sections to perform reviews of entities' electronic data processing systems.

Report Processing Section

The Report Processing Section finalizes all Division reports and processes them for publication.

GOALS AND OBJECTIVES

The goals and objectives of the Financial and Compliance Audit Division include the following:

- Perform more efficient and effective audits while maintaining current audit status and timely release of audits.
- Increase the use of computers in performing audit procedures and ensure the staff has access to the most up-to-date technology.
- Provide staff training on new technical pronouncements.
- Continue to reduce time between the completion of fieldwork and the issuance of the report.
- Increase the number of auditors in the EDP Audit Section.
- Revise various manuals for the professional staff.

ACCOMPLISHMENTS FOR 2012

The Financial and Compliance Audit Division accomplished many things during the 2012 fiscal year. Highlights of these accomplishments include:

- This division took exception to \$74,040 of expenditures, which were returned directly to governmental entities.
- During fiscal year 2012, the County Audit Section released 71 audit reports. The reports covered Governmental Activities program revenues in excess of \$502.8 million, Governmental Activities general revenues in excess of \$972.2 million, Governmental Activities expenses in excess of \$1.412 billion and net assets in

excess of \$3.104 billion. Of these amounts, audit coverage of approximately \$293.4 million program revenues, \$637.9 million general revenues, \$865.9 million expenses and \$2.444 billion net assets was provided by CPA firms. These reports also covered Business-type Activities revenues in excess of \$74.6 million, Business-type Activities expenses in excess of \$68.5 million and net assets in excess of \$60 million. Of these amounts, CPA firms provided audit coverage of approximately \$55.2 million in revenues, \$50.4 million in expenses and \$45.5 million in net assets.

- During fiscal year 2012, the Contract Audit Review Section released 17 college audit reports. These audit reports covered operating revenues in excess of \$568.1 million, nonoperating revenues in excess of \$359 million, operating expenses in excess of \$891.5 million, nonoperating expenses in excess of \$6.3 million, other revenues and expenses (net) in excess of \$60.9 million, and total net assets in excess of \$86.9 million.
- During fiscal year 2012, the Contract Audit Review Section reviewed the audit of the thirteenth system-wide audit report on the State of Mississippi Institutions of Higher Learning (IHL). The fiscal year 2011 audit report covered operating revenues in excess of \$1.861 billion, nonoperating revenues in excess of \$933.1 million, operating expenses in excess of \$2.725 billion, nonoperating expenses in excess of \$45.9 million, other revenues and expenses (net) in excess of \$127.3 million, and total net assets in excess of \$3.189 billion.
- During fiscal year 2012, the Contract Audit Review Section reviewed and released 157 audit reports of public school districts. The reports covered Governmental Activities program revenues in excess of \$1.173 billion, Governmental Activities general revenues in excess of \$3.785 billion, Governmental Activities expenses in excess of \$4.700 billion, and Governmental Activities total net assets in excess of \$3.620 billion.
- During fiscal year 2012, Mississippi's 2011 CAFR and Single Audit Report were released. The Single Audit reports on the state's compliance of its major federally funded programs. For 2011, programs with expenditures exceeding \$27.086 million were identified as major programs.
- The State Agency Audit Section was responsible for auditing Governmental Activities program revenues in excess of \$10.655 billion, Business-type Activities program revenues in excess of \$608 million, Governmental Activities general revenues in excess of \$5.989 billion, Business-type Activities general revenues in excess of \$85.2 million, Governmental Activities expenses in excess of \$15.752 billion, Business-type Activities expenses in excess of \$635 million, Governmental Activities total net assets in excess of \$12.688 billion, and Business-type Activities total net assets in excess of \$902 million.
- Staff in the Division assisted the Training Officer in conducting required training sessions for professional staff.



INVESTIGATIVE DIVISION

The Investigative Division is the only law enforcement division in the Office of the State Auditor. The Division is responsible for investigating allegations of suspected violations of the laws of the State of Mississippi by any state, county or local public official, or other individual responsible for public assets. The primary focus of the Division is to detect and deter the misuse, misappropriation, or embezzlement of public assets in the purchase, sale, or use of any supplies, services, equipment or other public property.

This staff assures proper use of public assets through recoveries and prosecution when violations are detected. Government waste, fraud, and abuse represent a hidden tax on every family in Mississippi. This Division's responsibility is to cut that hidden tax.

Complaints are received from public officials, private citizens, auditors and anonymous or public sources. Any information concerning possible violations should be forwarded to the following:

Office of the State Auditor Attn: David R. Huggins, Director Investigative Division P.O. Box 956 Jackson, MS 39205 (601) 576-2722, or toll free in state (800) 321-1275

Accomplishments for 2012

During fiscal year 2012, there were 113 cases of allegedly misused or misappropriated public assets opened in the Investigative Division.

The Division issued 8 formal demands for a total of \$823,903.20.

The Division recovered misspent, misappropriated or embezzled funds totaling \$1,037,383.89.

The Division closed 166 cases.

The Division secured indictments for 17 individuals and garnished 9 guilty pleas from those indictments alone, with additional indictments and trial dates expected in fiscal year 2013.

Since 2008, the Division has seen its subjects collectively sentenced to over 700 years in the custody of the Mississippi Department of Corrections. Additionally, over \$8 million dollars has been collected and returned to the appropriate deserving entities.



PERFORMANCE AUDIT DIVISION

During Fiscal Year 2012, the Performance Audit Division continued work on a wide variety of projects related to increasing performance and productivity at all levels of government. These were completed with positive results and satisfied clients. Many of the recommendations have been implemented successfully.

Performance auditing is defined by the U.S. Government Auditing Standards as "the assessment of the performance of organizations, programs, activities, and functions in order to provide information to improve accountability and facilitate decision-making." Besides providing additional public accountability, efficiency, and effectiveness opportunities, performance reviews and audits are especially important and useful during times of budget shortages. Division reports rely on laws and regulations, best practices, program purposes/goals, current resources, current program operations, as well as expected and desired outputs and outcomes to craft recommendations and complete analysis reports that help achieve fiscal savings while keeping productivity high. While other divisions of the Office are designed to detect governmental entities' errors or omissions, the Performance Audit Division is one of two office divisions, the other being Technical Assistance, designed to prevent problems and help government managers better perform their jobs.

2012 HIGHLIGHTS

In December 2011, the Performance Audit Division completed its work on the American Reinvestment and Recovery Act of 2009 (ARRA) Oversight project.

On behalf of the Office of the State Auditor, the Performance Audit Division accepted the NSAA "Excellence in Accountability" award for its work on the ARRA oversight project at the NSAA Annual Conference in June 2012.

Performance Audit has continued to assist other Divisions including Investigations, Property and Financial and Compliance in their projects.

The Division has also continued to respond to Legislative requests, as well as requests from other agencies and local governments.

Performance Audit continues to work on the calculation and verification of the Mississippi Adequate Education Program (MAEP) funding request with focus on interdepartmental weaknesses in internal controls regarding MAEP data, correlating the MAEP review with current MSIS audits, and including any audit risk assessments conducted by the Financial Compliance Division that contributes to Performance Audit's understanding of the MAEP funding estimate.

The Division continued training for local governments related to grant management and began new training programs related to performance management and strategic planning.

The Division continued to work on projects such as government debt analysis, government expenditure and contracting, and others.

The Division continued work on MSIS (Mississippi Student Information System) audits, as well.

ACCOMPLISHMENTS FOR 2012 (REPORTS, BRIEFS AND MANAGEMENT LETTERS)

- A Review of the Number of Employees at Howard Industires (PA-11)
- A Review of the Number of Employees at Pharma Pac Industries (PA-12)
- A Review of the Number of Employees at Viking Range Corporation (PA-13)
- A Review of the Number of Employees at American Eurocopter (PA-14)
- An Economic Development Bond Audit of Severstal North America (PA-15)
- A Review of the Number of Employees at Cooper Tire and Rubber Company (PA-16)
- *MAEP FY13 Final Estimate (PA-17)*
- Reducing State Contractual Services to Achieve Cost Savings: A 2012 Update (Vol. 8, #1)
- Economic Development Bond Monitoring Quarterly Report (Vol. 8, #2)
- 2010 Performance Review of the State and School Employees' Life and Health Insurance Plan (Report #127)
- ARRA in Mississippi: An Unprecedented Approach to Accountability and Oversight (Report #128)
- Reducing Lost Revenue and Improving Performance at the Department of Revenue (Report #129)
- 2011-12 Mississippi Student Information System School Audit Comprehensive Annual Report (Report #130)
- 2011 2012 MSIS School District Audits:

Baldwyn School District Benton County School District Booneville School District Carroll County School District Clinton School District Forrest County School District George County School District Hinds County School District Jones County School District Lafayette County School District Leland School District Madison County School District New Albany School District Oxford School District Perry County School District Petal School District Prentiss County School District Richton School District Scott County School District Senatobia School District Smith County School District Tishomingo School District Union County School District Wayne County School District Yazoo County School District

• 2011-2012 Conservatorship School Audits:

Hazlehurst School District Indianola School District North Panola School District Okolona School District Sunflower County School District Tate County School District



PROPERTY AUDIT DIVISION

The purpose of the Property Audit Division is to protect the public's trust by independently assessing state and local governmental entities to ensure that public property is properly procured, effectively managed in its dispersal and disposal and proper procedures are lawfully followed regarding the addition and deletion of fixed assets. In addition to verifying the existence of fixed assets, the Property Audit Division is responsible for maintaining a master inventory of all state owned fixed assets and periodic audits of state and local governmental asset maintenance records.

ACCOMPLISHMENTS FOR 2012

The Division performs its duties and responsibilities in conformity with statutory mandates as set forth in Section 29-9-1, et seq, *Mississippi Code of 1972* (Annotated). The primary focus of the Division is the verification of assets. In fiscal year 2012, the Division initiated property (verification) of fixed assets as follows:

97 State Agency and University audits

The Division maintains a state-wide, master inventory database for all assets owned by state agencies and universities. All reports for additions, deletions and adjustments by agencies and universities are submitted to the Division for review and verification of accuracy and completeness.

The Property Division continues to provide one-on-one training and technical support in property management. The Division offers property managers assistance to promote continuing effectiveness and communicates statutory amendments, rule changes and management techniques.



TECHNICAL ASSISTANCE DIVISION

The Technical Assistance Division was established to provide a mechanism through which state and local government officials can receive guidance to help comply with the many financial and compliance related laws and regulations. This service enables public officials to address and resolve questions or minor problems before they result in misappropriated or misused public funds or resources.

The Division's staff of four Certified Public Accountants and one Attorney provides an oral and/or written answer to literally thousands of inquires annually. The staff also conducts specialized training to update officials of the latest changes in laws and regulations that affect their jobs maintaining the public's resources and trust. Combined, the staff has over 100 years of experience in local and state government accounting and auditing.

ACCOMPLISHMENTS FOR 2012

During fiscal year 2012, the Division performed the following services:

- Responded to approximately 7,547 telephone requests for technical assistance from the general public, public officials and employees, other agencies and governing authorities;
- Responded by letter or by E-mail to 580 requests for statements of position of the Office on legal requirements and department regulations. A statement of position is a written letter stating the position or action the Office will take on a situation that has already occurred or will occur in the future;
- Developed, published, and distributed a monthly publication entitled "Technicalities" to over 39,832 public officials, employees, and practitioners. "Technicalities" is presented in a question and answer format and addresses current issues (legal compliance, accounting procedures, new AG opinions, changing legislation, and other matters) facing public officials and employees;
- Met with public officials and various other individuals on matters of concern in an effort to resolve problems and explain areas of statutory compliance, accounting procedures, office regulations, etc.; and
- Developed and conducted 95 Educational and/or Required Certification Programs annually for various groups and associations. Examples include:

Mississippi Supervisors

Chancery Clerks

Circuit Clerks

County Administrators and Comptrollers

County Tax Assessors and Collectors

County Board Attorneys

Sheriffs

Purchase Clerks, Receiving Clerks and Inventory Control Clerks

Justice Court Clerks

Municipal Aldermen, Councilmen and Mayors

Municipal Clerks and Court Clerks

Police Chiefs

Narcotic Task Forces

Municipal Board Attorneys

CPAs who conduct municipal, district attorney and other audits

throughout the state

Election Commissioners

Fire Chiefs and Coordinators

Soil and Water as well as other assorted local commissions

Planning and Development Districts

Governmental Purchasing Agents

Prosecuting Attorneys

Association of Government Accountants

Local School Boards and School Officials

OTHER ACCOMPLISHMENTS FOR 2012

- Reviewed all official opinions of the Attorney General for research purposes;
- Provided legislators with information concerning proposed legislation upon request and met with or testified before legislative bodies to explain the intent or effect of proposed legislation;
- Compiled the annual update of the legal digest for Mississippi counties;
- Scheduled and conducted continuing education for the staff of the Office of the State Auditor; and
- Continued the monitoring program of the Audit Division in compliance with Yellow Book Auditing Standards.



AUDIT REPORTS RELEASED

Government Entity	Period Ended
Released in July 2011	
Issaquena County	September 30, 2009
Webster County	September 30, 2009
Winston County	September 30, 2009
Monroe County	September 30, 2010
Tunica County	September 30, 2010
Warren County	September 30, 2010
Washington County	September 30, 2010
Jackson Public School District	June 30, 2009
Carroll County School District	June 30, 2010
Holly Springs School District	June 30, 2010
Jackson County School District	June 30, 2010
Lafayette County School District	June 30, 2010
Leland School District	June 30, 2010
Nettleton School District	June 30, 2010
Tishomingo County Separate Municipal School	
District	June 30, 2010
West Jasper Consolidated School District	June 30, 2010
Coahoma Community College & AHS	June 30, 2010
Copiah-Lincoln Community College	June 30, 2010
Released in August 2011	
Attala County	September 30, 2009
Prentiss County	September 30, 2009
Tippah County	September 30, 2009
Jones County	September 30, 2010
Adams County	September 30, 2010
Coahoma County	September 30, 2010
Hancock County	September 30, 2010

Released in August 2011 continued

Jefferson County Lafayette County	September 30, 2010 September 30, 2010
Covington County School District Lamar County School District Stone County School District	June 30, 2009 June 30, 2009 June 30, 2009
Amory School District Coffeeville School District Hancock County School District Pearl Public School District Union County School District West Tallahatchie Consolidated School District	June 30, 2010 June 30, 2010 June 30, 2010 June 30, 2010 June 30, 2010 June 30, 2010
Released in September 2011	
Oktibbeha County	September 30, 2009
Amite County Neshoba County Calhoun County Greene County Jasper County Leake County Madison County Rankin County Sharkey County	September 30, 2010 September 30, 2010
Columbia School District Starkville School District	June 30, 2009 June 30, 2009
Jones County School District Kemper County School District Lauderdale County School District Lincoln County School District Simpson County School District South Panola School District Union Public School District	June 30, 2010 June 30, 2010 June 30, 2010 June 30, 2010 June 30, 2010 June 30, 2010 June 30, 2010

Released in September 2011 continued

Released in October 2011 Itawamba County Lincoln County Wilkinson County September 30, 2009 Wilkinson County September 30, 2009 Scott County September 30, 2010 Bolivar County September 30, 2010 Canton Public School District Copiah County School District June 30, 2010 Petal School District June 30, 2010 Walthall County School District June 30, 2010 Walthall County School District June 30, 2010 Wayne County School District June 30, 2010 Attala County School District June 30, 2010 Attala County School District June 30, 2011 Choctaw County School District June 30, 2011 Choctaw County School District September 30, 2010 Released in November 2011 Clay County September 30, 2009 Franklin County September 30, 2019
Lincoln County Wilkinson County September 30, 2009 Scott County Scott County September 30, 2010 Bolivar County September 30, 2010 Canton Public School District Copiah County School District June 30, 2010 Petal School District June 30, 2010 Shaw School District June 30, 2010 Walthall County School District June 30, 2010 Wayne County School District June 30, 2010 Attala County School District June 30, 2010 Attala County School District June 30, 2011 Choctaw County School District June 30, 2011 Pearl River Community College June 30, 2011 Released in November 2011 Clay County September 30, 2009 Lee County September 30, 2009 September 30, 2009
Wilkinson County Scott County Bolivar County September 30, 2010 Canton Public School District Copiah County School District Petal School District Shaw School District Walthall County School District Wayne County School District Attala County School District June 30, 2010 Attala County School District June 30, 2010 Attala County School District June 30, 2010 Attala County School District June 30, 2011 Pearl River Community College June 30, 2011 Pearl River Community College September 30, 2009 Lee County September 30, 2009 September 30, 2009
Scott County Bolivar County September 30, 2010 Canton Public School District Copiah County School District Petal School District Shaw School District Walthall County School District Wayne County School District June 30, 2010 Attala County School District June 30, 2010 Attala County School District June 30, 2010 Attala County School District June 30, 2011 Choctaw County School District June 30, 2011 Pearl River Community College June 30, 2010 Released in November 2011 Clay County September 30, 2009 Lee County September 30, 2009
Bolivar County Canton Public School District Copiah County School District Petal School District Shaw School District Walthall County School District Wayne County School District June 30, 2010 Attala County School District June 30, 2010 Attala County School District June 30, 2010 Choctaw County School District June 30, 2011 Pearl River Community College June 30, 2010 Released in November 2011 Clay County Clay County County County County Clay County September 30, 2009 September 30, 2009
Canton Public School District Copiah County School District Petal School District June 30, 2010 Shaw School District June 30, 2010 Walthall County School District June 30, 2010 Wayne County School District June 30, 2010 Attala County School District June 30, 2010 Attala County School District June 30, 2011 Choctaw County School District June 30, 2011 Pearl River Community College June 30, 2010 Released in November 2011 Clay County September 30, 2009 Lee County September 30, 2009
Copiah County School District Petal School District June 30, 2010 Shaw School District June 30, 2010 Walthall County School District June 30, 2010 Wayne County School District June 30, 2010 Attala County School District June 30, 2011 Choctaw County School District June 30, 2011 Pearl River Community College June 30, 2010 Released in November 2011 Clay County September 30, 2009 Lee County September 30, 2009
Petal School District Shaw School District Walthall County School District Wayne County School District June 30, 2010 Watala County School District June 30, 2010 Attala County School District June 30, 2011 Choctaw County School District June 30, 2011 Pearl River Community College June 30, 2010 Released in November 2011 Clay County Lee County September 30, 2009 Lee County
Shaw School District Walthall County School District Wayne County School District June 30, 2010 Wayne County School District June 30, 2010 Attala County School District Choctaw County School District June 30, 2011 Pearl River Community College June 30, 2010 Released in November 2011 Clay County Lee County September 30, 2009 September 30, 2009
Walthall County School District Wayne County School District June 30, 2010 Attala County School District Choctaw County School District June 30, 2011 Choctaw County School District June 30, 2011 Pearl River Community College June 30, 2010 Released in November 2011 Clay County Lee County September 30, 2009 September 30, 2009
Wayne County School District Attala County School District Choctaw County School District Pearl River Community College Released in November 2011 Clay County Lee County September 30, 2009 September 30, 2009
Attala County School District Choctaw County School District Pearl River Community College Released in November 2011 Clay County Lee County September 30, 2009 September 30, 2009
Choctaw County School District Pearl River Community College June 30, 2010 Released in November 2011 Clay County Lee County September 30, 2009 September 30, 2009
Pearl River Community College Released in November 2011 Clay County Lee County September 30, 2009 September 30, 2009
Released in November 2011 Clay County Lee County September 30, 2009 September 30, 2009
Clay County Lee County September 30, 2009 September 30, 2009
Lee County September 30, 2009
Lee County September 30, 2009
Eronklin County
Trankini County September 30, 2010
Grenada County September 30, 2010
Lowndes County September 30, 2010
Wayne County September 30, 2010
Brookhaven School District June 30, 2010
Lamar County School District June 30, 2010
Monroe County School District June 30, 2010
Neshoba County School District June 30, 2010
Pearl River County School District June 30, 2010

Released in November 2011 continued

Pontotoc City School District Sunflower County School District Tate County School District	June 30, 2010 June 30, 2010 June 30, 2010
Drew School District	June 30, 2011
Marshall County School District	June 30, 2011
Rankin County School District	June 30, 2011
Water Valley School District	June 30, 2011
East Central Community College	June 30, 2011
Released in December 2011	
Harrison County	September 30, 2009
Holmes County	September 30, 2009
Union County	September 30, 2009
Claiborne County	September 30, 2010
Copiah County	September 30, 2010
George County	September 30, 2010
Issaquena County	September 30, 2010
Claiborne County School District	June 30, 2010
Cleveland School District	June 30, 2010
Columbia School District	June 30, 2010
Houston School District	June 30, 2010
Philadelphia Public School District	June 30, 2010
Amite County School District	June 30, 2011
Coffeville School District	June 30, 2011
Hancock County School District	June 30, 2011
Lumberton Public School District	June 30, 2011
Newton Municipal School District	June 30, 2011
Ocean Springs School District	June 30, 2011
Quitman Consolidated School District	June 30, 2011
Winona Public School District	June 30, 2011
Northwest Mississippi Community College	June 30, 2011

Released in January 2012

Newton County Chickasaw County	September 30, 2010 September 30, 2010
Bay St. Louis-Waveland School District	June 30, 2010
Chickasaw County School District	June 30, 2010
Leake County School District	June 30, 2010
South Pike School District	June 30, 2010
Biloxi Public School District	June 30, 2011
Clarksdale Municipal School District	June 30, 2011
Clinton Public School District	June 30, 2011
Desoto County School District	June 30, 2011
Durant Public School District	June 30, 2011
Enterprise School District	June 30, 2011
Forrest County School District	June 30, 2011
George County School District	June 30, 2011
Indianola School District	June 30, 2011
Jefferson Davis County School District	June 30, 2011
Kosciusko School District	June 30, 2011
Leland School District	June 30, 2011
Meridian Public School District	June 30, 2011
Montgomery County School District	June 30, 2011
Moss Point School District	June 30, 2011
Newton County School District	June 30, 2011
North Bolivar School District	June 30, 2011
Oxford School District	June 30, 2011
Pearl Public School District	June 30, 2011
Perry County School District	June 30, 2011
Poplarville Special Municipal Separate School	
District	June 30, 2011
South Tippah School District	June 30, 2011
Tunica County School District	June 30, 2011
Western Line School District	June 30, 2011
Yazoo County School District	June 30, 2011
East Mississippi Community College	June 30, 2011

Released in February 2012

Quitman County Tallahatchie County	September 30, 2009 September 30, 2009
Alcorn County	September 30, 2010
Humphreys County	September 30, 2010
Jefferson Davis County	September 30, 2010
Montgomery County	September 30, 2010
Pontotoc County	September 30, 2010
Tishomingo County	September 30, 2010
Oktibbeha County School District	June 30, 2009
Baldwyn Public School District	June 30, 2010
Benton County School District	June 30, 2011
Coahoma County School District	June 30, 2011
East Tallahatchie School District	June 30, 2011
Forest Municipal School District	June 30, 2011
Greenwood Public School District	June 30, 2011
Grenada School District	June 30, 2011
Harrison County School District	June 30, 2011
Hattiesburg Public School District	June 30, 2011
Holmes County School District	June 30, 2011
Leflore County School District	June 30, 2011
Madison County School District	June 30, 2011
Natchez-Adams School District	June 30, 2011
New Albany Public School District	June 30, 2011
Pass Christian Public School District	June 30, 2011
Picayune School District	June 30, 2011
Yazoo City Municipal School District	June 30, 2011
Jones County Junior College	June 30, 2011
Mississippi Delta Community College	June 30, 2011
Released in March 2012	
Lamar County	September 30, 2010
Stone County	September 30, 2010

Released in March 2012 continued

Yazoo County	September 30, 2011
Prentiss County School District	June 30, 2010
Amory School District	June 30, 2011
Calhoun County School District	June 30, 2011
Chickasaw County School District	June 30, 2011
Clay County School District	June 30, 2011
Forrest County AHS	June 30, 2011
Greenville Public School District	June 30, 2011
Humphreys County School District	June 30, 2011
Jackson County School District	June 30, 2011
Laurel School District	June 30, 2011
Lowndes County School District	June 30, 2011
McComb Separate School District	June 30, 2011
Mound Bayou Public Schools	June 30, 2011
Pontotoc County School District	June 30, 2011
South Delta School District	June 30, 2011
Vicksburg-Warren School District	June 30, 2011
West Bolivar School District	June 30, 2011
Wilkinson County School District	June 30, 2011
Holmes Community College	June 30, 2011
Meridian Community College	June 30, 2011
Mississippi Gulf Coast Community College	June 30, 2011
Northeast Mississippi Community College	June 30, 2011
Institutions of Higher Learning	June 30, 2011
Released in April 2012	
Jackson County	September 30, 2010
Panola County	September 30, 2010
Alcorn County School District	June 30, 2010
Hinds County School District	June 30, 2010
Starkville School District	June 30, 2010
Stone County School District	June 30, 2010

Released in April 2012 continued

Bay St. Louis-Waveland School District Benoit School District Gulfport School District Senatobia Municipal School District Shaw School District Simpson County School District Union Public School District West Jasper Consolidated School District	June 30, 2011
Coahoma Community College & AHS	June 30, 2011
Released in May 2012	
Benton County Union County	September 30, 2010 September 30, 2010
Booneville School District Canton Public School District Jefferson County School District Kemper County School District Lawrence County School District North Panola School District Noxubee County School District Pascagoula Municipal Separate School District Richton School District Webster County School District Hinds Community College Itawamba Community College Southwest Mississippi Community College	June 30, 2011
Released in June 2012 Leflore County Lincoln County Pike County Smith County Walthall County	September 30, 2010 September 30, 2010 September 30, 2010 September 30, 2010 September 30, 2010

OFFICE OF THE STATE AUDITOR Financial and Compliance Audit Reports Released State Fiscal Year Ended June 30, 2012

Released in June 2012 continued

Copiah County Forrest County Kemper County Lauderdale County Monroe County	September 30, 2011 September 30, 2011 September 30, 2011 September 30, 2011
Jackson Public School District Tupelo Public School District	June 30, 2010 June 30, 2010
Brookhaven School District Carroll County School District Claiborne County School District East Jasper School District Lauderdale County School District Louisville Municipal School District Union County School District West Point School District	June 30, 2011

COUNTY AUDITS RELEASED BY THE OFFICE OF THE STATE AUDITOR State Fiscal Year Ended June 30, 2012

2009	County Name Clay County Holmes County	Program Revenue 3,665,540	General Revenue	Total		Ending Net	Program	General	Total	Fne	ling Net
2009	Clay County		Revenue	_			Trogram	General	Iotai	EH	ing Net
	•	3,665,540		Revenue	Expenses	Assets	Revenue	Revenue	Revenue Ex	penses	Assets
• • • •	Holmes County	2,002,2.0	5,580,978	9,246,518	8,726,436	18,994,166	241,009	5,645	246,654	267,992	682,609
2009		4,130,643	7,275,834	11,406,477	10,499,647	14,582,209	2,854,287	137,394	2,991,681	2,886,349	1,992,528
2009	Itawamba County	5,675,738	6,481,774	12,157,512	7,634,742	17,872,178	964,388	16,175	980,563	1,130,037	565,688
2009	Lee County	8,948,290	20,474,981	29,423,271	36,860,231	182,872,915	2,165,207	382,738	2,547,945	2,245,042	603,586
2009	Lincoln County	7,039,561	14,832,134	21,871,695	20,948,711	80,368,833	0	0	0	0	0
2009	Prentiss County	4,377,562	5,103,146	9,480,708	9,212,548	16,397,357	787,274	(13,848)	773,426	889,771	200,857
2009	Quitman County	1,191,333	4,371,281	5,562,614	5,243,738	4,308,464	0	0	0	0	0
2009	Tallahatchie County	4,406,981	7,313,724	11,720,705	8,915,083	13,284,254	501,324	38,521	539,845	502,132	224,028
2009	Tippah County	2,719,910	5,470,633	8,190,543	7,958,781	18,313,622	0	0	0	0	0
2009	Union County	3,209,810	8,757,179	11,966,989	13,230,030	78,055,947	725,082	19,487	744,569	762,682	1,181,560
2009	Wilkinson County	2,579,653	4,011,854	6,591,507	5,571,348	15,367,386	317,866	60	317,926	346,712	(42,624)
2010	Adams County	7,183,647	14,412,661	21,596,308	18,785,736	35,980,318	0	0	0	0	0
2010	Alcorn County	7,327,553	9,165,623	16,493,176	14,030,448	50,400,538	1,181,880	1,628	1,183,508	63,513	1,119,995
2010	Bolivar County	3,459,681	14,226,171	17,685,852	16,496,516	64,057,070	5,849,054	20,103	5,869,157	5,803,686	690,557
2010	Calhoun County	1,645,094	5,030,338	6,675,432	6,332,172	12,805,526	786,506	17,372	803,878	712,299	268,129
2010	Chickasaw County	2,954,783	5,078,637	8,033,420	8,678,418	6,801,412	133,598	19,402	153,000	630,915	(502,243)
2010	Claiborne County	3,035,845	8,838,226	11,874,071	12,317,491	1,248,685	0	0	0	0	0
2010	Coahoma County	4,679,196	9,634,773	14,313,969	14,650,476	111,173,322	783,436	39,789	823,225	633,462	6,137,964
2010	Copiah County	6,168,867	9,108,700	15,277,567	12,612,360	50,291,960	0	0	0	0	0
2010	George County	5,184,880	8,217,624	13,402,504	13,558,407	55,219,790	3,819,281	59,503	3,878,784	3,408,209	2,679,323
2010	Greene County	1,811,161	7,007,741	8,818,902	7,199,609	11,312,329	507,489	202,097	709,586	602,972	98,192
2010	Grenada County	4,179,523	10,483,669	14,663,192	13,109,794	39,862,093	0	0	0	0	0
2010	Hancock County	38,981,525	25,465,210	64,446,735	54,799,201	29,475,793	0	0	0	0	0
2010	Humphreys County	2,961,110	8,529,508	11,490,618	8,144,213	26,260,080	0	0	0	0	0
2010	Issaquena County	620,016	1,696,746	2,316,762	2,326,664	2,412,637	2,759,583	78,894	2,838,477	2,889,880	2,697,935
2010	Jasper County	3,287,836	9,451,416	12,739,252	10,207,792	15,077,867	563,085	15,918	579,003	703,329	120,634
2010	Jefferson County	2,644,183	4,142,517	6,786,700	6,165,482	7,474,721	4,097,876	0	4,097,876	3,326,855	2,579,456
2010	Lafayette County	5,303,600	15,954,114	21,257,714	20,224,596	66,736,731	2,025,989	24,674	2,050,663	1,402,153	2,331,029

COUNTY AUDITS RELEASED BY THE OFFICE OF THE STATE AUDITOR State Fiscal Year Ended June 30, 2012

Counties	s Audited by CPA Firms	3	GOVER	RNMENTAL AC	CTIVITIES			BUSINE	ESS-TYPE ACT	TIVITIES	
		Program	General	Total		Ending Net	Program	General	Total		Ending Net
	County Name	Revenue	Revenue	Revenue	Expenses	Assets	Revenue	Revenue	Revenue	Expenses	Assets
2010	Leake County	4,085,770	6,530,393	10,616,163	9,265,717	11,433,940	3,850,070	188,842	4,038,912	3,781,337	5,557,819
2010	Lincoln County	7,032,846	11,681,052	18,713,898	18,567,506	79,947,650	0	0	0	0	0
2010	Lowndes County	10,682,757	24,898,198	35,580,955	35,831,501	72,769,517	0	0	0	0	0
2010	Madison County	9,652,634	40,807,674	50,460,308	44,141,770	26,667,519	0	0	0	0	0
2010	Monroe County	6,427,637	13,971,942	20,399,579	18,607,387	56,205,426	1,804,779	162,435	1,967,214	1,814,919	635,082
2010	Montgomery County	4,451,043	3,992,395	8,443,438	5,557,224	13,577,186	0	0	0	0	0
2010	Pike County	8,986,271	13,510,795	22,497,066	19,653,748	56,190,441	0	0	0	0	0
2010	Pontotoc County	5,513,497	9,999,145	15,512,642	16,717,734	69,910,786	1,241,371	205,020	1,446,391	1,044,490	418,082
2010	Rankin County	13,255,069	47,119,420	60,374,489	59,179,258	164,148,119	0	0	0	0	0
2010	Sharkey County	1,419,683	3,269,351	4,689,034	4,730,165	8,225,091	0	0	0	0	0
2010	Tishomingo County	3,576,375	8,981,447	12,557,822	11,573,981	66,641,548	0	0	0	0	0
2010	Tunica County	8,839,966	34,988,686	43,828,652	42,772,054	154,971,172	0	0	0	0	0
2010	Union County	3,217,198	8,548,244	11,765,442	13,322,800	76,471,422	725,307	7,521	732,828	781,364	1,133,024
2010	Warren County	8,940,894	23,773,161	32,714,055	25,553,616	76,798,064	364,054	328,642	692,696	831,444	7,406,242
2010	Washington County	3,594,200	25,448,824	29,043,024	23,762,176	55,764,604	0	0	0	0	0
2010	Wayne County	2,586,545	9,152,623	11,739,168	12,292,930	69,219,119	0	0	0	0	0
2010	Yazoo County	7,098,144	12,581,943	19,680,087	17,729,894	63,321,840	747,785	52,486	800,271	812,897	42,751
2011	Copiah County	6,552,024	9,290,525	15,842,549	16,005,219	50,129,290	0	0	0	0	0
2011	Forrest County	11,378,319	24,430,616	35,808,935	37,392,504	77,497,833	0	0	0	0	0
2011	Kemper County	2,214,805	4,998,627	7,213,432	8,543,687	8,875,601	3,833,809	195,026	4,028,835	4,223,482	3,129,875
2011	Lauderdale County	8,697,848	29,152,723	37,850,571	30,126,304	81,861,263	6,196,591	121,997	6,318,588	5,963,787	2,660,625
2011	Monroe County	5,908,123	14,697,523	20,605,646	20,152,381	56,658,691	2,135,710	964,960	3,100,670	1,966,397	964,960
	Totals for CPA \$	293,485,169	637,942,499	931,427,668	865,920,226	2,444,294,325	51,963,690	3,292,481	55,256,171	50,428,107	45,577,663

COUNTY AUDITS RELEASED BY THE OFFICE OF THE STATE AUDITOR State Fiscal Year Ended June 30, 2012

Count	ties Audited by OSA	GOVERNMENTAL ACTIVITIES				BUSINESS-TYPE ACTIVITIES					
	County Name	Program Revenue	General Revenue	Total Revenue	Expenses	Ending Net Asets	Program Revenue	General Revenue	Total Revenue	Expenses	Ending Net Assets
2009	Attala County	4,052,247	7,121,589	11,173,836	9,102,356	24,738,829	0	0	0	0	0
2009	Harrison County	87,609,560	75,828,818	163,438,378	184,841,108	27,693,457	0	0	0	0	0
2009	Issaquena County	827,193	1,589,560	2,416,753	2,429,593	2,422,539	3,767,104	81,290	3,848,394	3,381,077	2,749,338
2009	Oktibbeha County	3,170,248	12,154,137	15,324,385	14,744,008	43,203,557	0	0	0	0	0
2009	Webster County	3,723,498	3,599,399	7,322,897	7,602,280	5,307,424	0	0	0	0	0
2009	Winston County	2,848,188	4,999,433	7,847,621	6,858,097	31,485,675	3,693,364	5,276	3,698,640	3,321,250	3,999,776
2010	Amite County	2,431,559	4,149,174	6,580,733	6,534,546	7,829,239	762,226	70,651	832,877	687,954	1,539,703
2010	Benton County	1,895,975	3,453,478	5,349,453	5,591,737	11,750,990	0	0	0	0	0
2010	Franklin County	2,262,882	3,132,957	5,395,839	5,422,882	12,916,160	338,193	226,676	564,869	660,615	224,767
2010	Jackson County	40,471,854	83,579,796	124,051,650	107,040,224	82,510,688	732,998	139,837	872,835	874,969	148,102
2010	Jefferson Davis County	1,969,701	6,581,622	8,551,323	9,654,356	29,997,796	0	0	0	0	0
2010	Jones County	9,568,655	22,660,054	32,228,709	34,229,649	55,100,843	1,553,284	90,427	1,643,711	1,874,835	(228,082)
2010	Lamar County	7,759,396	26,219,032	33,978,428	34,282,919	67,769,236	0	0	0	0	0
2010	Leflore County	16,489,710	14,333,815	30,823,525	30,982,221	50,613,040	0	0	0	0	0
2010	Neshoba County	2,797,709	8,987,464	11,785,173	13,204,268	15,737,749	387,186	284	387,470	374,541	(422,890)
2010	Newton County	1,847,247	6,078,626	7,925,873	7,771,281	5,828,635	732,168	30,382	762,550	676,526	1,092,940
2010	Panola County	4,748,202	14,581,245	19,329,447	16,281,063	54,683,738	1,581,033	91,838	1,672,871	1,665,036	(3,785)
2010	Scott County	5,050,595	9,292,916	14,343,511	13,028,245	20,060,428	0	0	0	0	0
2010	Smith County	1,587,003	7,761,426	9,348,429	9,904,414	34,036,524	797,472	8,006	805,478	474,246	727,918
2010	Stone County	3,707,192	6,134,604	9,841,796	9,711,325	5,457,421	3,575,351	13,452	3,588,803	3,539,315	4,346,941
2010	Walthall County	1,972,093	4,848,052	6,820,145	7,330,994	11,174,694	706,385	37,157	743,542	616,046	313,095
	Totals for OSA \$	209,338,433	334,282,141	543,620,574	546,996,339	660,005,898	18,626,764	795,276	19,422,040	18,146,410	14,487,823
	Combined Totals \$	502,823,602	972,224,640	1,475,048,242	1,412,916,565	3,104,300,223	70,590,454	4,087,757	74,678,211	68,574,517	60,065,486

School Districts Audited by CPA Firms

GOVERNMENTAL ACTIVITIES

	Behoof Districts Addited by CLA Films					
		Program	General	Total		Ending Net
	School District Name	Revenue	Revenue	Revenue	Expenses	Assets
2009	Columbia School District	3,205,373	14,029,999	17,235,372	16,282,489	15,272,609
2009	Covington County School District	5,741,567	23,029,636	28,771,203	27,347,933	19,812,521
2009	Jackson Public School District	48,635,037	226,232,271	274,867,308	277,838,396	25,570,804
2009	Lamar County School District	11,389,026	62,360,583	73,749,609	72,931,730	44,527,829
2009	Oktibbeha County School District	2,420,030	8,519,599	10,939,629	10,745,672	1,860,902
2009	Starkville School District	11,032,246	32,585,662	43,617,908	42,930,002	13,813,592
2009	Stone County School District	4,877,213	18,524,206	23,401,419	23,536,971	12,344,994
2010	Alcorn County School District	7,738,234	23,930,319	31,668,553	30,346,766	14,084,687
2010	Amory School District	3,161,593	11,367,334	14,528,927	15,006,917	3,762,276
2010	Baldwyn School District	1,607,747	6,614,371	8,222,118	7,713,668	4,420,310
2010	Bay St. Louis-Waveland School District	14,923,514	15,650,346	30,573,860	22,305,705	41,129,966
2010	Brookhaven School District	6,167,328	22,750,637	28,917,965	26,727,743	20,931,791
2010	Canton Public School District	7,509,079	22,082,205	29,591,284	28,348,458	22,985,545
2010	Carroll County School District	2,995,490	6,300,623	9,296,113	8,916,998	2,975,983
2010	Chickasaw County School District	1,073,534	3,881,383	4,954,917	4,576,885	3,076,798
2010	Claiborne County School District	4,125,245	13,804,834	17,930,079	17,113,376	9,562,948
2010	Cleveland School District	8,429,677	23,162,097	31,591,774	30,612,703	5,189,595
2010	Coffeeville School District	2,228,806	4,362,412	6,591,218	6,712,472	3,611,190
2010	Columbia School District	4,001,324	13,000,719	17,002,043	17,538,663	14,735,989
2010	Copiah County School District	5,645,355	18,182,706	23,828,061	22,118,330	12,874,582
2010	Hancock County School District	10,211,112	31,266,346	41,477,458	38,279,413	64,440,915
2010	Hinds County School District	8,734,669	6,645,003	15,379,672	53,445,929	31,257,908
2010	Holly Springs School District	3,694,349	11,709,097	15,403,446	14,949,034	8,474,934
2010	Houston School District	4,049,066	11,151,605	15,200,671	15,312,273	7,507,468
2010	Jackson County School District	36,827,769	59,174,403	96,002,172	73,028,099	96,385,132
2010	Jackson Public School District	53,274,248	221,244,031	274,518,279	275,135,817	24,846,771
2010	Jones County School District	14,818,882	54,528,906	69,347,788	68,629,739	51,245,997
2010	Kemper County School District	3,235,753	8,027,303	11,263,056	10,549,497	4,968,168
2010	Lafayette County School District	4,663,922	18,737,791	23,401,713	22,681,506	10,287,173

2010	Lamar County School District	13,203,154	61,025,685	74,228,839	72,801,450	45,908,299
	School Districts Audited by CPA Firms		GOVERNM	MENTAL ACTIVITIES		
		Program	General	Total		Ending Net
	School District Name	Revenue	Revenue	Revenue	Expenses	Assets
2010	Lauderdale County School District	10,118,810	43,788,064	53,906,874	51,420,689	35,969,404
2010	Leake County School District	6,614,303	19,566,764	26,181,067	25,648,004	14,090,893
2010	Leland School District	3,100,773	7,287,442	10,388,215	10,557,344	4,240,168
2010	Lincoln County School District	4,141,112	21,751,555	25,892,667	20,451,880	38,639,235
2010	Monroe County School District	4,321,731	15,291,162	19,612,893	18,764,223	11,411,151
2010	Neshoba County School District	4,785,461	19,453,181	24,238,642	22,842,746	18,060,165
2010	Nettleton School District	2,650,149	8,634,798	11,284,947	10,808,871	6,059,773
2010	Pearl Public School District	6,419,438	27,035,767	33,455,205	31,941,482	24,790,864
2010	Pearl River County School District	4,348,452	20,190,686	24,539,138	23,492,863	17,705,843
2010	Petal School District	6,392,197	27,597,647	33,989,844	32,970,626	34,542,922
2010	Philadelphia Public School District	2,565,338	8,036,903	10,602,241	10,189,105	5,603,766
2010	Pontotoc City School District	3,989,896	14,743,623	18,733,519	18,172,696	18,911,031
2010	Prentiss County School District	4,658,224	15,260,702	19,918,926	19,439,514	7,815,330
2010	Shaw School District	2,436,613	4,024,749	6,461,362	6,518,604	118,933
2010	Simpson County School District	8,113,510	27,823,407	35,936,917	34,662,794	32,766,226
2010	South Panola School District	10,291,432	29,177,064	39,468,496	38,094,357	17,693,851
2010	South Pike School District	5,701,186	13,623,334	19,324,520	18,285,487	14,139,464
2010	Starkville School District	12,005,120	31,944,891	43,950,011	43,113,228	13,962,349
2010	Stone County School District	5,007,286	17,998,277	23,005,563	24,345,124	10,935,256
2010	Sunflower County School District	3,532,945	10,696,497	14,229,442	14,948,222	4,204,603
2010	Tate County School District	4,728,178	19,700,466	24,428,644	23,120,258	5,669,477
2010	Tishomingo County Special Municipal School District	6,496,352	20,631,276	27,127,628	26,196,432	31,720,837
2010	Tupelo Public School District	12,451,763	61,671,926	74,123,689	70,364,731	51,829,874
2010	Union County School District	4,380,910	16,001,178	20,382,088	20,464,281	10,110,520
2010	Union Public School District	1,763,031	5,398,728	7,161,759	6,990,825	5,842,337
2010	Walthall County School District	6,345,903	15,807,110	22,153,013	21,034,275	18,580,944
2010	Wayne County School District	9,074,705	30,472,264	39,546,969	30,606,357	38,313,304
2010	West Jasper Consolidated School District	3,787,259	10,784,720	14,571,979	14,398,967	13,293,696
2010	West Tallahatchie Consolidated School District	3,571,286	6,185,287	9,756,573	9,313,868	2,651,351

2011 Amite County School District 3,826,047 9,389,718 13,215,765 11,969,178 19,928,539

School Districts Audited by CPA Firms

COVERNMENTAL ACTIVITIES

	School Districts Audited by CPA Firms	GOVERNMENTAL ACTIVITIES						
		Program	General	Total		Ending Net		
	School District Name	Revenue	Revenue	Revenue	Expenses	Assets		
2011	Amory School District	3,614,687	11,390,034	15,004,721	15,374,797	3,392,200		
2011	Attala County School District	2,618,459	8,050,953	10,669,412	10,691,622	12,625,289		
2011	Bay St. Louis-Waveland School District	3,991,329	16,178,057	20,169,386	23,056,337	39,274,326		
2011	Benoit School District	1,339,593	2,440,877	3,780,470	3,951,785	1,104,662		
2011	Benton County School District	3,217,671	7,914,161	11,131,832	10,698,971	6,369,538		
2011	Biloxi Public School District	28,961,905	30,116,040	59,077,945	56,721,412	78,447,959		
2011	Booneville School District	2,763,953	7,770,690	10,534,643	10,489,093	9,655,029		
2011	Brookhaven School District	6,315,852	22,544,179	28,860,031	26,478,707	23,313,115		
2011	Calhoun County School District	5,731,745	15,197,816	20,929,561	19,152,084	11,197,457		
2011	Canton Public School District	8,333,118	22,259,583	30,592,701	29,712,850	23,856,839		
2011	Carroll County School District	2,983,158	6,595,837	9,578,995	8,812,323	3,724,639		
2011	Chickasaw County School District	1,177,869	3,939,219	5,117,088	4,344,571	3,849,315		
2011	Choctaw County School District	4,479,237	12,346,991	16,826,228	15,665,562	10,953,659		
2011	Claiborne County School District	3,488,646	15,679,769	19,168,415	17,389,053	11,288,110		
2011	Clarksdale Municipal School District	10,031,314	21,223,912	31,255,226	31,154,323	11,693,248		
2011	Clay County School District	767,930	1,716,836	2,484,766	2,326,709	3,771,506		
2011	Clinton Public School District	7,327,351	30,502,560	37,829,911	36,559,715	31,247,625		
2011	Coahoma County School District	5,556,664	11,837,303	17,393,967	16,330,087	6,895,890		
2011	Coffeeville School District	2,356,255	4,362,804	6,719,059	6,344,309	3,985,940		
2011	Desoto County School District	43,086,746	206,959,013	250,045,759	214,439,035	262,949,441		
2011	Drew School District	1,960,220	3,533,284	5,493,504	4,848,443	899,092		
2011	Durant Public School District	1,424,640	2,980,549	4,405,189	4,557,868	275,283		
2011	East Jasper School District	2,843,949	8,737,802	11,581,751	11,048,183	7,974,813		
2011	East Tallahatchie School District	3,172,288	7,965,916	11,138,204	11,272,993	5,728,960		
2011	Enterprise School District	1,570,335	6,372,645	7,942,980	6,953,253	7,261,866		
2011	Forest Municipal School District	4,073,183	9,775,850	13,849,033	13,181,720	6,872,695		
2011	Forrest County AHS	1,332,309	4,158,425	5,490,734	5,251,483	4,506,733		
2011	Forrest County School District	5,287,628	19,083,034	24,370,662	22,509,362	22,412,383		
2011	George County School District	7,665,332	23,829,367	31,494,699	28,843,294	25,197,282		
2011	Greenville Public School District	17,083,953	38,912,505	55,996,458	47,155,033	14,138,279		

2011 Greenwood Public School District 9,854,462 17,557,081 27,411,543 25,751,031 15,717,166 GOVERNMENTAL ACTIVITIES

	School Districts Addited by CI A Fiffils					
		Program	General	Total		Ending Net
	School District Name	Revenue	Revenue	Revenue	Expenses	Assets
2011	Grenada School District	7,895,222	27,948,895	35,844,117	32,182,552	41,887,187
2011	Gulfport School District	12,939,095	46,135,193	59,074,288	52,573,443	41,217,408
2011	Hancock County School District	7,136,910	30,255,841	37,392,751	35,451,330	66,382,336
2011	Harrison County School District	23,566,689	98,908,623	122,475,312	107,708,094	124,147,418
2011	Hattiesburg Public School District	12,185,971	37,649,767	49,835,738	48,191,701	19,822,058
2011	Holmes County School District	9,904,862	20,639,031	30,543,893	28,632,735	14,857,762
2011	Humphreys County School District	6,618,566	10,470,581	17,089,147	16,086,810	22,797,127
2011	Indianola School District	8,462,080	13,556,652	22,018,732	18,841,466	10,753,389
2011	Jackson County School District	16,908,322	60,949,262	77,857,584	75,163,165	99,079,551
2011	Jefferson Davis County School District	5,691,977	14,307,347	19,999,324	17,513,531	38,383,287
2011	Jefferson County School District	4,128,930	9,763,804	13,892,734	13,248,026	5,595,333
2011	Kemper County School District	3,122,977	7,569,855	10,692,832	10,390,040	5,270,960
2011	Kosciusko School District	4,770,063	13,534,116	18,304,179	16,852,856	21,427,521
2011	Lauderdale County School District	10,245,255	43,300,962	53,546,217	52,061,759	37,453,862
2011	Laurel School District	10,885,848	25,095,276	35,981,124	29,501,109	24,163,471
2011	Lawrence County School District	5,771,848	14,707,974	20,479,822	20,371,998	10,554,347
2011	Leflore County School District	11,895,244	16,178,444	28,073,688	27,586,577	12,333,252
2011	Leland School District	2,909,795	7,218,445	10,128,240	10,384,696	3,983,726
2011	Louisville Municipal School District	7,056,430	18,411,670	25,468,100	24,832,615	15,484,002
2011	Lowndes County School District	9,471,405	41,814,692	51,286,097	45,359,227	53,829,789
2011	Lumberton Public School District	1,883,370	4,946,035	6,829,405	6,710,979	11,011,151
2011	Madison County School District	15,352,710	102,936,400	118,289,110	96,318,005	172,085,348
2011	Marshall County School District	7,238,597	18,932,646	26,171,243	24,057,632	21,873,792
2011	McComb Separate School District	7,961,931	21,157,922	29,119,853	25,672,993	18,174,707
2011	Meridian Public School District	16,866,709	44,845,613	61,712,322	57,312,549	20,695,870
2011	Montgomery County School District	1,751,828	3,319,825	5,071,653	4,953,554	746,638
2011	Moss Point School District	8,012,629	22,367,637	30,380,266	31,437,733	23,240,143
2011	Mound Bayou Public Schools	2,550,267	3,563,170	6,113,437	5,695,990	3,730,190
2011	Natchez-Adams School District	12,609,525	27,995,871	40,605,396	39,983,879	33,124,807
2011	New Albany School District	5,654,136	13,994,912	19,649,048	17,899,624	12,698,243

2011 Newton County School District 5,124,293 10,568,332 15,692,625 15,110,288 17,958,496 GOVERNMENTAL ACTIVITIES

School Districts	Audited by	СРА	Firms
ochool Districts	Audited by	$\mathbf{c}_{\mathbf{I}}\mathbf{A}$	1,11,1119

	-	Program	General	Total		Ending Net
	School District Name	Revenue	Revenue	Revenue	Expenses	Assets
2011	Newton Municipal School District	2,894,314	6,849,443	9,743,757	9,355,249	7,159,091
2011	North Bolivar School District	2,394,752	4,985,907	7,380,659	6,908,110	1,236,832
2011	North Panola School District	6,177,141	10,821,071	16,998,212	17,237,860	7,286,530
2011	Noxubee County School District	6,301,471	13,725,660	20,027,131	18,855,282	15,267,170
2011	Ocean Springs School District	6,434,398	40,127,726	46,562,124	44,833,124	60,566,584
2011	Oxford School District	5,328,555	30,966,320	36,294,875	34,992,795	29,232,589
2011	Pascagoula Municipal Separate School District	17,963,766	63,438,201	81,401,967	80,630,996	81,155,722
2011	Pass Christian Public School District	4,752,204	15,567,982	20,320,186	21,344,320	70,887,221
2011	Pearl Public School District	7,097,421	26,097,496	33,194,917	30,318,206	27,696,820
2011	Perry County School District	2,920,046	9,295,979	12,216,025	11,586,099	3,762,793
2011	Picayune School District	11,344,677	24,139,551	35,484,228	34,382,442	15,533,392
2011 2011	Pontotoc County School District Poplarville Special Municipal Separate School District	5,844,673 4,303,960	20,098,343 14,362,125	25,943,016 18,666,085	24,083,733 17,336,369	10,000,137 24,406,335
2011	Quitman Consolidated School District	5,149,935	14,086,391	19,236,326	17,792,573	15,753,364
2011	Rankin County School District	29,873,338	132,051,428	161,924,766	145,510,163	128,800,706
2011	Richton School District	1,581,646	4,328,504	5,910,150	5,155,418	4,200,195
2011	Senatobia Municipal School District	3,151,987	12,231,693	15,383,680	14,420,891	12,135,717
2011	Shaw School District	2,364,272	4,046,913	6,411,185	5,854,206	676,012
2011	Simpson County School District	10,519,791	27,320,194	37,839,985	34,988,673	35,692,030
2011	South Delta School District	5,256,858	7,390,739	12,647,597	11,499,114	9,342,563
2011	South Tippah School District	6,315,341	16,867,187	23,182,528	20,839,147	20,665,371
2011	Tunica County School District	5,500,844	20,137,476	25,638,320	23,895,963	30,251,515
2011	Union County School District	4,910,923	16,236,224	21,147,147	20,368,245	10,889,422
2011	Union Public School District	2,188,962	5,235,940	7,424,902	6,929,536	6,337,703
2011	Vicksburg-Warren School District	16,535,273	62,278,104	78,813,377	73,748,347	51,751,027
2011	Water Valley School District	2,461,855	7,825,496	10,287,351	8,925,088	3,362,801
2011	Webster County School District	3,633,362	11,644,390	15,277,752	14,295,360	8,627,034
2011	West Bolivar School District	3,810,680	5,491,128	9,301,808	8,530,533	1,761,862
2011	West Jasper Consolidated School District	3,485,222	11,538,275	15,023,497	14,347,140	13,968,162

2011	West Point School District	9,264,885	20,232,055	29,496,940	30,037,453	20,875,314
	School Districts Audited by CPA Firms		GOV	ERNMENTAL ACTIV	ITIES	
		Program	General	Total		Ending Net
	School District Name	Revenue	Revenue	Revenue	Expenses	Assets
2011	Western Line School District	4,428,257	13,863,986	18,292,243	16,064,049	17,536,933
2011	Wilkinson County School District	4,733,075	9,461,400	14,194,475	13,259,879	11,036,402
2011	Winona Public School District	3,537,742	6,996,639	10,534,381	10,063,113	4,709,624
2011	Yazoo City Municipal School District	9,089,399	13,528,932	22,618,331	21,481,030	1,574,136
2011	Yazoo County School District	3,774,177	13,318,970	17,093,147	15,987,795	14,024,804
	Totals for CPA Firms \$	1,173,550,219	3,785,417,051	4,958,967,270	4,700,602,930	3,620,977,205

There were no schools audited by OSA for the Fiscal Year Ending 2012

End of Report



For more information about this issue, contact

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